

**2014 NEW LINE ITEM EXPENDITURE CODES**  
**(Revised 06/19/14)**

Complete Line Items (example: 1000-0100-2001) are made up of three parts which represent the applicable Fund, Department, and Expenditure Object Codes.

**PERSONAL SERVICES**

- 1001            Salaries, Full-time  
*Includes salaries and wages of all full-time employees*
- 1002            Salaries, Regular Part-time (RPT)  
*Includes salaries and wages of all regular part-time employees who work at least 80 hours in each month of the year.*
- 1003            Extra Help  
*Temporary employees who work a flexible schedule, normally less than 80 hours monthly. Includes help for special projects or temporarily increased work load. Includes call in help by the hour. Includes Park peak season employees. (Not eligible for sick, annual or holiday leave. Could be covered under Retirement System\*.)*
- 1004            Contract Labor
- 1005            Overtime and Other Premium Compensation  
*Compensation to employees for whom overtime payments have been authorized. Specific overtime policy is established per budget.*
- 1006            Social Security-Matching
- 1007            Retirement-Matching\*  
*County cost for employee participation in the Arkansas Public Employees Retirement System and all other retirement systems. For 2014, the match is 14.75% of employee salaries.*
- \* Employees are eligible for retirement benefits if:
- a.            They are hired with the intent of working for more than 90 consecutive calendar days; and
- b.            They work at least 80 hours per month.
- 1008            Non-Contributory Retirement
- 1009            Health Insurance-Matching  
*Premiums paid for health and hospitalization insurance.*
- 1010            Workers Compensation

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1011	Unemployment Compensation <i>Compensation paid by the employer either on a reimbursement method or a percentage method.</i>
1012	Other Fringe Benefits
1013	Car Allowance <i>Includes additional compensation paid to employees for vehicles that are essential to their job.</i>
1014	Cobra Services
1015	Uniform Allowance
1016	Group Life Insurance <i>Premiums paid for life insurance for full-time employees.</i>
1017	COL/Merit <i>Includes approved COL/merit pool amount. This line item will be reduced accordingly when COL/merit allocations are made to each position and funds are transferred to 1001.</i>
1018	Salaries, Seasonal Part-time <i>Includes salaries and wages of all seasonal part-time employees who work for part of a year, less than 12 months. (Employees not eligible for sick and annual leave. Employees are eligible for holidays and could be covered under Retirement System*.)</i>
1019	Election Poll Workers
1020	Reserve Overtime
1021	Longevity <i>This line item denotes compensation for years of service in conformance with Ordinance 78-14 and 78-23; including any amendments. It covers full-time County employees with five years or more continuous and uninterrupted service.</i>
1022	Retirement-Delinquent
1023	Dental Insurance-Matching <i>Premiums paid for dental insurance.</i>
1024	Personnel Subsidy
1025	OEM (Office of Emergency Management) Subsidy

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1026	OT Special Assignment
1027	Social Security-Delinquent
1028	Cafeteria Fees
1029	Retirement Matching EO
1037	Tool Allowance <i>Includes additional compensation paid to employees for tools that are essential to their job.</i>
1040	Affordable Care Act

### **SUPPLIES**

2001	General Supplies <i>Supplies necessary to operate and maintain an office, such items as stationery, preprinted materials, pens, staplers, letter trays, copy paper, etc. Services performed by an outside vendor for printing, reproduction and binding of pamphlets, newsletters and forms, and all related supplies and materials and copy usage.</i>
2002	Small Equipment <i>Purchase of all computer and office equipment having a cost of \$500 or less, including iPad style tablets, printers and mobile phones, which must be coordinated with the <b>IT department</b> and a <b>PO</b> issued prior to purchase. (radio equipment, small appliances, desk, file cabinet, etc. Do <b>Not</b> need a PO)</i>
2003	Janitorial Supplies <i>Cleaning supplies such as soap, solvents, disinfectants, deodorizers, floor oils, wax, paper towels, rags, brooms, brushes, mops, etc.</i>
2004	Medicine & Drugs <i>Payments for drugs and medications used for treatment of disease and first aid supplies.</i>
2005	Food/Supplies <i>Not to be used for per diem or travel meals.</i>

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- 2006      Clothing and Uniforms  
*Items of clothing and linen supplies such as uniforms, badges, belts, boots, hats, shoes, slickers, holsters, hand-cuffs, gloves, etc., needed by employees to perform their duties. **Must** follow IRS Guidelines.*
- 2007      Fuel, Oils and Lubricants  
*Gasoline, diesel fuel, motor oil, lubricants, antifreeze, wiper fluid, oil filter and oil change for County vehicles, equipment and machinery.*
- 2008      Tires & Tubes  
*Tires and tubes needed for County vehicles and equipment.*
- 2009      Computer Accessories  
*Includes battery backup and mouse, etc.*
- 2010      Inmate Phone Cards
- 2015      Oxygen  
*Bottled oxygen for medical or commercial/construction applications.*
- 2017      Prescription Drugs

### Repair and Maintenance Supplies:

- 2020      Building Materials & Supplies  
*Includes materials and supplies required for the proper maintenance and repair of real property and improvements. These items are kept in stock as they are repeatedly required for the upkeep of the building and include items such as light bulbs, lock sets, doorknobs, screws, and other hardware. Does not include paint, metals, plumbing & electrical items, motor repairs, or other non-improvements that substantially increase the value of the building or facility, as such items should be classified as capital outlay.*
- 2021      Paints & Metals  
*Paints, paint supplies and metals used to maintain buildings and facilities.*
- 2022      Plumbing & Electrical  
*Plumbing and electrical parts and supplies used to maintain buildings. This code should **not** be used if labor is charged.*
- 2023      Parts and Repairs  
*Parts used to replace and repair, as a specific need arises requiring a specific item that is not kept in stock. Should **not** use this code if labor is charged.*

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2024	Maintenance and Service Contracts ( <b>COURT ORDER REQUIRED</b> ) <i>Contracts for maintenance on typewriters, calculators, air conditioners, furnishings, and building maintenance, elevator service, exterminating service, copiers, etc.</i>
2025	Asphalt <i>Purchase of asphalt for use on County roads, lots, etc.</i>
2026	Culvert and Pipe <i>Culvert and pipe required to repair and maintain County roads.</i>
2027	Gravel, Dirt and Sand <i>Gravel, dirt and sand necessary to repair and maintain County roads.</i>
2028	Lumber & Pilings
2029	Small Tools <i>Purchase of minor tools generally of \$100 or less, but in no instance more than \$500 per any one item.</i>
2030	Concrete
2031	Bridge and Steel
2032	Building and Improvement-R/M <i>Parts and labor costs for services performed by other than County employees. HVAC equipment is a common example.</i>
2033	Machinery and Equipment-R/M <i>Parts and labor costs for services performed by other than County employees.</i>
2034	Golf Cart Repairs/Batteries
2035	Radio Batteries/Accessory
2036	Road Signs
2038	License and Fees for Vehicle
2039	Emergency and Contingency
2040	Botanical & Agricultural Supplies
2043	Irrigation

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2044	Golf Course Supplies <i>Flags, spray paint, flag sticks, towel and soap for ball washers, distance flags, cup liners, yellow rope, bunker rakes, cart pass paint, cup cutter blades, etc.</i>
2045	Liquid Asphalt
2046	Building Permit Fees

**OTHER SERVICES AND CHARGES**

**Professional Services:**

3001	Accounting & Auditing <i>Fees required to hire an outside accounting firm.</i>
3002	Management Consulting
3003	Computer Services
3004	Engineering and Architectural
3005	Special Legal
3006	Medical, Dental and Hospital
3007	Drug Testing
3008	Property Reappraisal
3009	Other Professional Service <i>Services performed by a professional such as lawyers, doctors, microfilming, Sheriff uniform cleaning, janitorial services, 911 mapping addresses, etc. (Labor performed when no parts are purchased.)</i>
3014	Medical-Inmate In-House
3015	Renewable Contracts/Agreements

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### Communications:

- 3020 Telephone and Fax Landline  
*Includes telephone, long distance, radio telephone service, TWX, and fire alarm service.*
- 3021 Postage  
*Includes stamps, credits for postage meter machines, postage cards, prestamped envelopes, postage due, bulk rate permits, insurance and registration fees.*
- 3022 Cell Phone and Pagers
- 3023 Internet Connection
- 3025 Data/Video Circuit  
*Modem data communications for the computer, where required; and also computer circuits that are necessary for connecting all County facilities via the frame relay wide area network.*
- 3026 Telephone-911
- 3027 Telephone Purchase/Maintenance
- 3029 Cabling-Computer/Telephone Cables

### Transportation:

- 3030 Travel  
*Transportation other than common carrier, such as employee's mileage paid in accordance with current travel policies, hotel parking, cab fare. (Meals & lodging associated with business travel are coded separately in 3094)*
- 3031 Common Carrier/Airfare  
*Transportation by common (commercial) carrier of employees in the performance of official duties.*
- 3032 Transport
- 3035 Rental Car

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**Advertising and Publications**

- 3040      Advertising and Publication  
*Includes cost of advertising, posters, publications of public notices, ordinances, bid invitations and other such items. Notable items include advertising of job opening announcements and legal publications in newspaper classifieds.*
- 3044      Marketing Project

**Insurance Services (Other than Personal Services):**

- 3050      Official and Deputy Bond  
*Expenditures for bonding of employees as required by law.*
- 3051      Boilers and Machinery Insurance
- 3052      Fire and Extended Coverage  
*Insurance premiums for real property, buildings, & building contents.*
- 3053      Fleet Liability  
*Insurance premiums for small vehicles and heavy equipment.*
- 3054      Other Sundry Insurance

**Utility Services:**

- 3060      Electricity  
*Electricity furnished by franchise operators.*
- 3061      Gas  
*Gas furnished by franchise operators.*
- 3062      Water  
*Water furnished by municipalities or franchise operators.*
- 3063      Waste Disposal  
*Wastewater & garbage disposal furnished by municipalities or franchise operators.*



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### Rental & Lease Services (Not Lease Purchase):

- 3070          Rent - Land and Buildings **(Requires Contract & Court Order)**  
*Rental payments for the use of land and buildings.*
- 3071          Rent - Machinery and Equipment **(Requires Contract & Court Order)**  
*Rental of machinery and equipment for specific use. **Water cooler rent, carpet cleaners, oxygen tanks, etc. do not require a contract or court order.***
- 3072          Lease – Land and Buildings **(Requires Contract & Court Order)**  
*Lease payments for the use of land and buildings.*
- 3073          Lease - Machinery and Equipment **(Requires Contract & Court Order)**  
*Lease of machinery and equipment for specific use*
- 3075          Postage Machine/P.O. Box Rental

### Public Records

- 3080          Public Records

### Miscellaneous:

- 3090          Dues-Membership-Subscription  
*Includes dues and memberships in professional organizations from which the County will derive direct benefit; and also subscriptions to periodicals and publication supplement services from which the County will benefit.*
- 3091          Court Appointed Attorneys
- 3092          Jurors and Witnesses
- 3093          Miscellaneous Law Enforcement  
*Film, film processing, photographic equipment and supplies, decals, hand-cuffs, ammunition, cameras, weapons, tear gas.*
- 3094          Meals & Lodging  
*Includes payments to employees for expenses incurred while on County business in accordance with current travel policies.*
- 3095          Paupers & Welfare

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*Includes expenses for the burial of indigents of the County, such as payments to funeral homes for grave opening and burial.*

3096	County Matching Funds
3097	Court Order Tax Refunds
3098	Judgments and Damages
3099	Vending Machines-Food/Drinks
3100	Other Miscellaneous
3101	Training and Education <i>Includes registration for conferences, educational and training materials.</i>
3102	Computer Software Support and Maintenance Agreement <i>Purchase of developed software packages and related services including Microsoft Office and Excel.</i>
3103	Grants-In-Aid
3104	Books
3105	Elections
3106	Elections-Primary
3107	Elections-School
3108	Elections-Fort Smith
3109	Elections-Special
3110	Elections-State
3111	Preferential Primary
3112	Elections-Cities
3113	Disaster Recovery
3114	Ambulance Reimbursement
3115	Poll workers Training

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3119	Extradition
3121	Comprehensive Juvenile Services
3122	Crawford-Sebastian Comm. Dev.
3123	Sebastian County Fair Association
3124	Sebastian County 4-H
3125	Sebastian County Soil Conservation
3126	Crisis Center/Battered Women
3127	West Ark Plan P Dev. Dist.
3128	Buckner Park
3129	Fort Smith Reimbursement-District Court
3130	Fountain of Youth
3131	Big Creek Fire Department
3132	Bonanza Fire Department
3133	EMP Fire Department
3134	Greenwood Rural Fire Department
3135	Hackett Fire Department
3136	Hartford Fire Department
3137	Huntington Fire Department
3138	Jenny Lind Fire Department
3140	Mansfield Fire Department
3141	Midland Fire Department
3142	Milltown/Washburn Fire Department

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3143	Riverdale Fire Department
3144	Sugarloaf/Slaytonville Fire Department
3145	Whitebluff/Rye Hill Fire Department
3146	Sebastian County Senior Citizens
3147	Scott Sebastian Library
3148	W.J. Hamilton Museum
3149	Area Agency on Aging
3150	Sebastian County Historical Society
3151	First Tee
3152	Sales Tax
3153	Act 1256 Disbursement
3155	CI Funds
3156	Canine (K-9)
3157	Petty Cash <i>Ordinance 91-03 Section 5 &amp; 6 requires a paid out slip to be attached with the invoice to the claim form for reimbursement.</i>
3158	Special Project
3159	Harbor House
3160	Miscellaneous Reimbursements
3161	Driving Range Equipment/Supplies
3162	BGP Pro Shop Snack Bar
3163	US Marshal Museum
3164	Electronic Monitoring

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**CAPITAL OUTLAYS:** *(Anything that is paid out of capital requires a Purchase Order)*

- 4001        Land Purchase (Includes Filing Fees & Legal Fees)  
*Purchase of land/real property that may or may not contain buildings.*
- 4002        Buildings (Purchase & Improvements, Broker Fees, Etc.)  
*Includes purchase or cost of buildings and basic equipment and major improvements/renovations to the building or offices.*
- 4003        Improvements Other Than Buildings (Fencing, Landscaping, Parking Lots, Etc.)
- 4004        Machinery and Equipment (Other Than Vehicles)
- 4005        Vehicles
- 4006        Construction In Progress
- 4007        County Matching Advance-Road Construction and Maintenance
- 4008        AR Highway Dept and Other Construction Projects
- 4009        Purchase Telephone Equipment
- 4010        Information Systems Projects
- 4012        Building Construction
- 4013        Small Machinery & Equipment  
*Golf carts, mowers, etc over \$500*
- 4014        Heavy Machinery & Equipment  
*Road equipment, bulldozers, back hoes, etc.*
- 4015        Office Equipment-Purchase  
*Office furniture, copiers, equipment over \$500.*
- 4016        Computer Equipment Purchase  
*PC's, printers, monitors, scanners, terminals, & other computer equipment over \$500. Does not include the purchase of iPad style tablets, printers and mobile phones. These items are charged to Small Equipment 2002.*
- 4017        Other Equipment Purchase
- 4018        Reserve

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4019	Equipment Replacement Fund
4020	Emergency and Contingency
4021	County Fund Matching
4022	Capital Purchase Miscellaneous
4026	Special Projects

**Interfund Transfers:**

9996	Act 799 of '03 Transfer
9993	Transfers
9998	County Judge/Road Cost Allocation
9997	County Clerk GF Budget Transfer